

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Western Wayne Schools (8355)

Western Wayne Schools (8355)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,298,067	\$3,386,167	\$3,056,239	\$3,163,851	-1%	4%
Noncertified Salaries (120)	\$445,330	\$477,308	\$536,302	\$483,282	2%	-10%
Social Security-Certified Employee Retirement (212)	\$236,024	\$235,843	\$214,749	\$222,146	-2%	3%
Group Health Insurance (222)	\$220,990	\$224,894	\$212,301	\$212,339	-1%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$172,609	\$176,927	\$177,142	\$198,919	4%	12%
Operational Supplies (611)	\$194,395	\$188,963	\$147,898	\$152,153	-6%	3%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$282,752	\$444,604	\$438,580	\$152,083	-14%	-65%
Computer Hardware (741)	\$72,320	\$112,691	\$136,678	\$87,038	5%	-36%
Transfer Tuition to Other School Corporations Within the State (561)	\$88,958	\$110,962	\$82,536	\$79,680	-3%	-3%
Pre-2008 object code - temporary salaries (header) (130)	\$77,922	\$68,014	\$49,758	\$74,911	-1%	51%
Textbooks (630)	\$26,997	\$125,744	\$47,238	\$72,532	28%	54%
Severance/Early Retirement Pay (213)	\$66,863	\$66,467	\$60,882	\$49,357	-7%	-19%
Other Purchased Professional and Technical Services (319)	\$11,263	\$38,563	\$32,007	\$41,728	39%	30%
Public Employees Retirement Fund (214)	\$33,002	\$36,835	\$42,274	\$39,566	5%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$50,002	\$48,740	\$40,207	\$37,385	-7%	-7%
Workers Compensation Insurance (225)	\$23,133	\$26,158	\$28,730	\$34,272	10%	19%
Social Security-Noncertified Employee Retirement (211)	\$33,188	\$33,442	\$36,576	\$34,171	1%	-7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$24,854	\$59,174	\$16,880	\$29,769	5%	76%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,975	\$15,800	\$23,855	\$23,601	56%	-1%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$19,339	\$0	\$14,125	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$13,079	\$13,236	\$12,673	\$13,130	0%	4%
Wireless Equipment (743)	\$0	\$10,000	\$0	\$11,370	N/A	N/A
Connectivity (744)	\$26,103	\$33,885	\$12,546	\$11,216	-19%	-11%
Library Books (640)	\$10,218	\$12,819	\$9,264	\$8,507	-4%	-8%
Group Life Insurance (221)	\$6,284	\$6,059	\$5,899	\$6,744	2%	14%
Travel (580)	\$3,990	\$2,934	\$3,344	\$4,508	3%	35%
Dues and Fees (810)	\$1,200	\$2,430	\$2,837	\$3,156	27%	11%
Periodicals (650)	\$1,892	\$1,834	\$1,995	\$1,916	0%	-4%
Technology Related Professional Development (748)	\$0	\$0	\$4,868	\$1,200	N/A	-75%
Other Technology Hardware (746)	\$3,213	\$1,715	\$7,155	\$0	-100%	-100%
Unemployment compensation (230)	\$2,906	\$2,324	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$8,840	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$0	\$7,078	\$4,603	\$0	N/A	-100%
Postage and Postage Machine Rental (532)	\$14	\$30	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$5,440,386	\$5,990,977	\$5,446,016	\$5,264,655	-1%	-3%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Western Wayne Schools (8355)

Western Wayne Schools (8355)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Instructional Support						
Certified Salaries (110)	\$452,386	\$458,761	\$476,915	\$490,273	2%	3%
Noncertified Salaries (120)	\$157,571	\$159,547	\$162,218	\$178,790	3%	10%
Operational Supplies (611)	\$32,507	\$45,556	\$37,964	\$56,850	15%	50%
Group Health Insurance (222)	\$48,497	\$49,954	\$54,299	\$54,181	3%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$34,681	\$37,235	\$38,694	\$39,617	3%	2%
Social Security-Certified Employee Retirement (212)	\$27,091	\$28,215	\$29,066	\$29,479	2%	1%
Public Employees Retirement Fund (214)	\$17,430	\$18,747	\$20,510	\$24,202	9%	18%
Social Security-Noncertified Employee Retirement (211)	\$9,995	\$9,658	\$9,818	\$11,436	3%	16%
Severance/Early Retirement Pay (213)	\$9,615	\$9,866	\$10,189	\$9,345	-1%	-8%
Other Purchased Professional and Technical Services (319)	\$2,652	\$3,943	\$5,963	\$7,779	31%	30%
Workers Compensation Insurance (225)	\$2,638	\$3,251	\$3,362	\$4,014	11%	19%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,690	\$2,220	\$2,269	\$3,202	4%	41%
Dues and Fees (810)	\$3,126	\$925	\$1,425	\$1,845	-12%	29%
Travel (580)	\$1,101	\$1,652	\$945	\$1,629	10%	73%
Group Life Insurance (221)	\$1,200	\$1,176	\$1,240	\$1,457	5%	18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,256	\$771	\$2,082	\$1,307	-20%	-37%
Official Bond Premiums (525)	\$807	\$807	\$807	\$307	-21%	-62%
Library Books (640)	\$405	\$0	\$830	\$166	-20%	-80%
Periodicals (650)	\$50	\$50	\$50	\$50	0%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$342	\$32	\$10	\$14	-55%	34%
Student Instructional Support Total	\$808,038	\$832,366	\$858,655	\$915,942	3%	7%
Overhead and Operational						
Noncertified Salaries (120)	\$598,751	\$608,876	\$620,217	\$602,872	0%	-3%
Other Purchased Professional and Technical Services (319)	\$46,507	\$302,847	\$307,509	\$502,961	81%	64%
Light and Power - Other than Heating and Cooling (625)	\$172,414	\$169,798	\$179,424	\$197,987	4%	10%
Food Purchases (614)	\$196,921	\$204,877	\$196,161	\$189,051	-1%	-4%
Certified Salaries (110)	\$122,647	\$126,018	\$127,364	\$127,663	1%	0%
Operational Supplies (611)	\$115,120	\$133,393	\$126,355	\$122,275	2%	-3%
Purchased Property Services; Cleaning Services (420)	\$464,036	\$261,000	\$278,323	\$84,501	-35%	-70%
Heating and Cooling for Buildings - Gas (622)	\$109,562	\$72,581	\$74,195	\$81,562	-7%	10%
Vehicles (731)	\$30	\$116,963	\$77,820	\$76,078	> 500%	-2%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$55,668	\$63,789	\$66,721	\$75,154	8%	13%
Purchased Property Services; Repairs and Maintenance Services (430)	\$33,958	\$98,664	\$55,383	\$74,753	22%	35%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Western Wayne Schools (8355)

Western Wayne Schools (8355)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Gasoline and Lubricants (613)	\$62,536	\$68,435	\$95,950	\$59,424	-1%	-38%
Public Employees Retirement Fund (214)	\$46,023	\$49,986	\$55,661	\$56,765	5%	2%
Group Health Insurance (222)	\$76,743	\$42,620	\$32,956	\$46,457	-12%	41%
Social Security-Noncertified Employee Retirement (211)	\$44,030	\$45,153	\$47,267	\$45,164	1%	-4%
Severance/Early Retirement Pay (213)	\$12,202	\$27,921	\$27,434	\$28,442	24%	4%
Utility Services Water and Sewage (411)	\$19,416	\$19,198	\$16,112	\$15,170	-6%	-6%
Printing and Binding (550)	\$15,385	\$15,667	\$18,534	\$15,006	-1%	-19%
Telephone (531)	\$20,589	\$5,893	\$9,012	\$14,905	-8%	65%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,878	\$13,232	\$13,373	\$13,404	1%	0%
Utility Services Removal of Refuse and Garbage (412)	\$10,488	\$10,121	\$11,439	\$12,654	5%	11%
Dues and Fees (810)	\$9,579	\$8,330	\$8,017	\$8,071	-4%	1%
Social Security-Certified Employee Retirement (212)	\$7,837	\$8,132	\$8,055	\$7,896	0%	-2%
Workers Compensation Insurance (225)	\$3,544	\$4,048	\$4,321	\$6,207	15%	44%
Travel (580)	\$5,844	\$5,995	\$7,418	\$6,108	1%	-18%
Postage and Postage Machine Rental (532)	\$6,542	\$7,217	\$6,832	\$4,999	-7%	-27%
Advertising (540)	\$3,495	\$2,404	\$1,884	\$3,766	2%	100%
Purchased Property Services; Rentals (440)	\$36,879	\$37,577	\$4,097	\$3,441	-45%	-16%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,587	\$2,160	\$2,159	\$2,133	8%	-1%
Group Life Insurance (221)	\$1,290	\$1,290	\$1,316	\$1,487	4%	13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$717	\$756	\$774	\$784	2%	1%
Official Bond Premiums (525)	\$1,109	\$1,109	\$1,509	\$733	-10%	-51%
Periodicals (650)	\$139	\$331	\$375	\$368	27%	-2%
Library Books (640)	\$200	\$319	\$200	\$225	3%	12%
Unemployment compensation (230)	\$786	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$23,784	\$28,584	\$11,019	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$7,507	\$0	\$0	\$0	-100%	N/A
Tires and Repairs (612)	\$8,322	\$0	\$10,620	\$0	-100%	-100%
Overhead and Operational Total	\$2,355,066	\$2,565,282	\$2,505,805	\$2,488,464	1%	-1%
Nonoperational						
Redemption of Principal (831)	\$648,359	\$731,611	\$670,503	\$784,568	5%	17%
Noncertified Salaries (120)	\$133,329	\$138,701	\$143,519	\$138,680	1%	-3%
Interest on Bonds or Notes (832)	\$180,774	\$173,517	\$143,163	\$125,700	-9%	-12%
Purchased Property Services; Repairs and Maintenance Services (430)	\$91,607	\$264,969	\$55,008	\$91,754	0%	67%
Equipment (730)	\$5,436	\$17,660	\$43,014	\$47,781	72%	11%
Certified Salaries (110)	\$48,021	\$46,102	\$34,339	\$40,908	-4%	19%

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Western Wayne Schools (8355)**

Western Wayne Schools (8355)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Public Employees Retirement Fund (214)	\$8,480	\$9,385	\$10,049	\$11,068	7%	10%
Social Security-Noncertified Employee Retirement (211)	\$8,669	\$9,026	\$9,310	\$8,696	0%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,295	\$2,625	\$3,037	\$3,423	1%	13%
Social Security-Certified Employee Retirement (212)	\$3,673	\$3,526	\$2,627	\$3,347	-2%	27%
Operational Supplies (611)	\$2,570	\$1,758	\$1,912	\$2,642	1%	38%
Severance/Early Retirement Pay (213)	\$1,441	\$1,480	\$1,507	\$1,262	-3%	-16%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,146	\$934	\$969	\$1,016	-3%	5%
Workers Compensation Insurance (225)	\$812	\$750	\$776	\$926	3%	19%
Bank Service Charges (871)	\$0	\$0	\$600	\$850	N/A	42%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$464	\$375	\$176	\$299	-10%	70%
Group Health Insurance (222)	\$75	\$110	\$233	\$192	26%	-18%
Group Life Insurance (221)	\$143	\$143	\$147	\$167	4%	14%
Other Purchased Professional and Technical Services (319)	\$35,090	\$500	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$115,201	\$467,608	\$1,218	\$0	-100%	-100%
Unemployment compensation (230)	\$605	\$560	\$0	\$0	-100%	N/A
Nonoperational Total	\$1,289,190	\$1,871,340	\$1,122,107	\$1,263,280	-1%	13%
Grand Total	\$9,892,681	\$11,259,966	\$9,932,582	\$9,932,342	0%	0%